GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Prohibition and Excise – Revision of rates of Additional Retail Excise Tax on Indian Made Foreign Liquor, Foreign Liquor and Beer – Amendment - Notification - Issued.

REVENUE (EXCISE) DEPARTMENT

G.O.Ms.No.42 **Dated:10-02-2025**

Read the following:

1. G.O Ms.No.211 Revenue (Excise) Department Dt. 30.09.2024.
2. G.O Ms.No.213 Revenue (Excise) Department Dt. 30.09.2024.
3. G.O Ms.No.214 Revenue (Excise) Department Dt. 30.09.2024.
4. G.O Ms.No.229 Revenue (Excise) Department Dt. 15.10.2024.
5. From the MD, APSBCL e-office File No.:REV04-24025(36)/1/2025-ACT(EXCISE)-APSBCL Comp. No.:2677860 along with Lr.No.APSBCL/I/MM/2024-25, Dated:08.01.2025.

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ORDER

Government have reviewed the Excise policies implemented during the period 2019-24 and prepared the Way Forward regarding the Excise policies to be pursued for the ensuing Excise years. Pursuant to the Way Forward, a Cabinet Sub-Committee has been constituted for recommending Draft New Comprehensive Excise Policy on Retail Trade, Pricing of Liquor and Taxation. Accordingly, the Cabinet Sub-Committee has submitted its recommendations which have been approved by the Government and orders have been issued formulating new Excise policy on Retailing, Pricing and Taxation.

2. In the reference 1st read above, the Government have issued new Excise Policy with respect to Shops for 2024-26 duly fixing number of Shops, method of disposal, Retail Excise Tax (RET), Retailer's Margin, etc. As per the orders issued in the reference 2nd read above, the Retailer Margin shall be 20% on the Issue price of IMFL, FL, Beer, Wine and Ready to Drink Varieties.

3. In the reference 4th read above, Government have rationalized the Additional Retail Excise Tax (ARET) on IMFL, FL, Beer, Wine and Ready to Drink varieties supplied to the licensees of Shops, Bars and In-Houses.

4. In the reference 5th read above, the Managing Director, A.P. State Beverages Corporation Limited has proposed revision of the ARET under different slabs for IMFL, Beer and FL-Spirits for ensuring sustainable liquor trade.

5. The Government after careful examination of the matter, hereby decided for revision of rates of the Additional Retail Excise Tax (ARET) on IMFL, FL and Beer.

(P.T.O)

6. The following Notification shall be published in an extraordinary issue of the Andhra Pradesh Gazette, dated:10-02-2025.

NOTIFICATION

In exercise of the powers conferred by Clause (e) of Section 22 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), and in partial modification of the orders issued in the reference 4th read above, Government of Andhra Pradesh hereby levy Additional Retail Excise Tax as detailed below on Indian Made Foreign Liquor, Foreign Liquor and Beer supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House at the rates as specified below.

a. IMFL:

BASIC RANGE	180ML AND BELOW SIZES		375 ML		750 ML and above	
IMFL	ARET1	ARET2	ARET1	ARET2	ARET1	ARET2
<=630	100%	90%	100%	90%	100%	90%
>630 , <=700	150%	84%	155%	84%	128.5%	84%
>700 , <=850	150%	86%	140%	86%	130%	86%
>850, <=900	161%	86%	140%	86%	130%	86%
>900, <=1000	150%	86%	140%	86%	130%	86%
>1000, <=1050	162%	88%	135%	88%	110%	105%
>1050, <=1500	145%	88%	135%	88%	110%	105%
>1500, <=2000	142%	90%	130%	90%	123%	90%
>2000,<=2500	138%	90%	120%	90%	123%	90%
>2500,<=3000	84%	50%	75%	50%	72%	50%
>3000,<=5000	84%	50%	75%	50%	72%	50%
>5000	75%	54%	72%	54%	72%	50%

b. Beer:

Basic price range(Rs)	ARET1	ARET2
<=450	105%	84%
>450, <=900	108%	84%
>900	106%	84%

c. FL- Spirits:

	ARET1	ARET2
FL-Spirits	0%	45%

(i) ARET 1 is the ARET component which will be included in issue price.
(ii) ARET 2 is the ARET component which will be outside the issue price.

(Contd…3)

(iii) In the case of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties supplied to licensees of Bars and In-House establishments, an additional 15 % of ARET shall be levied on the Issue Price.

(iv) In case, the revised tax structure results in different MRPs for the stocks of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties lying in the Depots or in the transit as on……. such differential between revised and the pre-revised MRPs shall be collected from the licensees and adjusted in the form of ARET.

(v) In case, the revised Maximum Retail Price (MRP) for any registered brand is in discrepancy with the approved MRP, consequent on tax revision, the approved/prevailing MRP shall continue and the differential shall be adjusted in the form of Additional Retail Excise Tax (ARET).

7. These orders shall come into force w.e.f. 10-02-2025.

8. The Director, Excise & Prohibition and the Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall take necessary action in the matter. The Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.

9. This order issues with the concurrence of the Finance (FMU-REV) Department vide their U.O.No. FIN01-FMU0PC(REV)/9/2025-FMU-REV, Comp. No 2694153, dt.31.01.2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
PRINCIPAL SECRETARY TO GOVERNMENT (FAC)

To
The Commissioner of Printing and Stationery and Stores Purchase, A.P., Vijayawada
(He is requested to furnish 100 copies to Govt. and 500 copies to the Director, Excise & Prohibition, A.P. Mangalagiri and 50 copies to the Commissioner, I&PR, Vijayawada)
The Director, Excise & Prohibition, A.P., Mangalagiri.
The Managing Director AP State Beverages Corporation Limited, Mangalagiri.
The Commissioner of Distilleries and Breweries, AP. Mangalagiri.
Copy to:
The Accountant General, Andhra Pradesh, Vijayawada
The Finance (FMU-REV) Department.
The GA (Cabinet) Department.
The P.S. to Prl. Secy. to CM.
The PS to Minister for Excise and Prohibition.
The PS to Prl. Secretary to Govt., Revenue (Excise) Dept.
SF/SC.

//FORWARDED :: BY ORDER//

SECTION OFFICER